

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 221: OVERPAYMENTS, REFUNDS**

**§2012. REFUND OF SALES TAX ON GOODS REMOVED FROM STATE**

When a business which operates from fixed locations within and without this State purchases supplies and equipment in this State, places them in inventory in this State, and subsequently withdraws them from inventory either for use at a location of the business in another taxing jurisdiction or for fabrication, attachment or incorporation into other tangible personal property for use at a location of the business in another taxing jurisdiction, without having made use other than storage or such fabrication, attachment or incorporation within this State, it may request a refund of Maine sales tax paid at the time of purchase, provided it maintains inventory records by which the acquisition and disposition of such supplies and equipment purchased can be traced. No refund shall be made where the taxing jurisdiction to which the supplies and equipment are removed levies a sales or use tax. Such refunds must be requested in accordance with section 2011. [ 1967, c. 88, (AMD) . ]

SECTION HISTORY

1967, c. 88, (AMD) .

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